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**BUDGET  
FOR THE  
YEAR 2015**

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**TO : THE BOARD OF DIRECTORS**

**FROM : THE GENERAL MANAGER**

**SUBJECT : BUDGET FOR THE YEAR 2015**

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**BASIC FEATURES OF 2015 BUDGET**

- I - Average increase in service connection is 50 per month for a total of 600 in a year.
- II - Collection efficiency is set at 95% respectively.
- III - Payment of debt service to LWUA is set at P 1,182,120.00 for the year.
- IV - Franchise Tax is 2% of Gross Receipts
- V - Projected Average Consumption per connection is 24 cu.m per month.
- VI - Provision for fund reserves is 2% of gross receipts.
- VII - Non-revenue water at 20 %
- VIII - Other Business Income

	<u>Residential</u>		
Registration Fee	500.00		
Tapping Fee	150.00		
Installation Fee	150.00		
Inspection Fee	50.00		
	<u>P 850.00</u>		
(P850.00 x 45 cons./mo.)		P	38,250.00
Relocation Fee - Average of 5 consumers (P350.00/head x5)			1,750.00
Re-connection/disconnection Fee Average of 25 consumers a month at P100.00/head			2,500.00
	<u>Comm'l</u>		
Registration Fee	1,500.00		
Tapping Fee	150.00		
Installation Fee	150.00		
Inspection Fee	50.00		
	<u>P 1,850.00</u>		
(P1,850.00 x 5 cons./mo.)		P	9,250.00
Fine for illegal connection & others			11,050.00
Bid Documents (ave. of 3,500.pp per month)			3,500.00
		P	<u>66,300.00</u>
			per month

- X - Interest on deposit is fluctuating or an average of P 12,400.00 /month.

**SCHEDULE OF APPROVED PROVISIONAL WATER RATES  
MANGALDAN WATER DISTRICT**


Effective April 2013 after the lapse of the required 7 calendar days posting:

Classification	Size	Min. Charge	Commodity Charges			
			11-20 m3	21-30 m3	31-40 m3	Over 40 m3
<i>Res./Gov't</i>	1/2"	125.00	13.50	15.00	17.00	20.50
	3/4"	200.00	13.50	15.00	17.00	20.50
	1"	400.00	13.50	15.00	17.00	20.50
	1-1/2"	1,000.00	13.50	15.00	17.00	20.50
	2"	2,500.00	13.50	15.00	17.00	20.50
	3"	4,500.00	13.50	15.00	17.00	20.50
	4"	9,000.00	13.50	15.00	17.00	20.50
	6"	15,000.00	13.50	15.00	17.00	20.50
	8"	24,000.00	13.50	15.00	17.00	20.50
	10"	34,500.00	13.50	15.00	17.00	20.50
<i>Comm/Ind'l.</i>	1/2"	250.00	27.00	30.00	34.00	41.00
	3/4"	400.00	27.00	30.00	34.00	41.00
	1"	800.00	27.00	30.00	34.00	41.00
	1-1/2"	2,000.00	27.00	30.00	34.00	41.00
	2"	5,000.00	27.00	30.00	34.00	41.00
	3"	9,000.00	27.00	30.00	34.00	41.00
	4"	18,000.00	27.00	30.00	34.00	41.00
	6"	30,000.00	27.00	30.00	34.00	41.00
	8"	48,000.00	27.00	30.00	34.00	41.00
	10"	69,000.00	27.00	30.00	34.00	41.00
<i>Commercial A</i>	1/2"	218.75	23.60	26.25	29.75	35.85
	3/4"	350.00	23.60	26.25	29.75	35.85
	1"	700.00	23.60	26.25	29.75	35.85
	1-1/2"	1,750.00	23.60	26.25	29.75	35.85
	2"	4,375.00	23.60	26.25	29.75	35.85
	3"	7,875.00	23.60	26.25	29.75	35.85
	4"	15,750.00	23.60	26.25	29.75	35.85
	6"	26,250.00	23.60	26.25	29.75	35.85
	8"	42,000.00	23.60	26.25	29.75	35.85
	10"	60,375.00	23.60	26.25	29.75	35.85
<i>Commercial B</i>	1/2"	187.50	20.25	22.50	25.50	30.75
	3/4"	300.00	20.25	22.50	25.50	30.75
	1"	600.00	20.25	22.50	25.50	30.75
	1-1/2"	1,500.00	20.25	22.50	25.50	30.75
	2"	3,750.00	20.25	22.50	25.50	30.75
	3"	6,750.00	20.25	22.50	25.50	30.75
	4"	13,500.00	20.25	22.50	25.50	30.75
	6"	22,500.00	20.25	22.50	25.50	30.75
	8"	36,000.00	20.25	22.50	25.50	30.75
	10"	51,750.00	20.25	22.50	25.50	30.75

**SCHEDULE OF APPROVED PROVISIONAL WATER RATES  
MANGALDAN WATER DISTRICT**

Classification	Size	Min. Charge	Commodity Charges			
			11-20 m3	21-30 m3	31-40 m3	Over 40 m3
Commercial C	1/2"	156.25	16.85	18.75	21.25	25.60
	3/4"	250.00	16.85	18.75	21.25	25.60
	1"	500.00	16.85	18.75	21.25	25.60
	1-1/2"	1,250.00	16.85	18.75	21.25	25.60
	2"	3,125.00	16.85	18.75	21.25	25.60
	3"	5,625.00	16.85	18.75	21.25	25.60
	4"	11,250.00	16.85	18.75	21.25	25.60
	6"	18,750.00	16.85	18.75	21.25	25.60
	8"	30,000.00	16.85	18.75	21.25	25.60
	10"	43,125.00	16.85	18.75	21.25	25.60
Bulk/Wholesale	1/2"	375.00	40.50	45.00	51.00	61.50
	3/4"	600.00	40.50	45.00	51.00	61.50
	1"	1,200.00	40.50	45.00	51.00	61.50
	1-1/2"	3,000.00	40.50	45.00	51.00	61.50
	2"	7,500.00	40.50	45.00	51.00	61.50
	3"	13,500.00	40.50	45.00	51.00	61.50
	4"	27,000.00	40.50	45.00	51.00	61.50
	6"	45,000.00	40.50	45.00	51.00	61.50
	8"	72,000.00	40.50	45.00	51.00	61.50
	10"	103,500.00	40.50	45.00	51.00	61.50

Note: April consumption, May billing

  
**EDGARDO C. DEMAYO**  
 Officer-in-charge  
 Office of the Senior Deputy Administrator

LWUA Form No. 012  
[Revised May, 1986]

LOCAL WATER UTILITIES ADMINISTRATION

**BOARD OF TRUSTEES RESOLUTION**

SUBJECT: CONFIRMATION OF THE PROVISIONAL APPROVAL OF WATER RATES FOR MANGALDAN WD (PANGASINAN) - CCC NO. 139

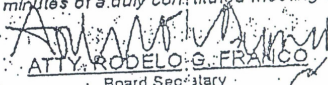
I. Adjusted Water Rates effective upon approval and after the lapse of seven (7) calendar days posting as required by law:

Classification	Size	Min. Charge	11-20 m <sup>3</sup>	21-30 m <sup>3</sup>	31-40 m <sup>3</sup>	Over 40 m <sup>3</sup>
Residential/Gov't.	½"	125.00	13.50	15.00	17.00	20.50
Commercial/Ind'l.	½"	250.00	27.00	30.00	34.00	41.00
Commercial A	½"	218.75	23.60	26.25	29.75	35.85
Commercial B	½"	187.50	20.25	22.50	25.50	30.75
Commercial C	½"	156.25	16.85	18.75	21.25	25.60
Bulk/Wholesale	½"	375.00	40.50	45.00	51.00	61.50

NOW, THEREFORE, BE IT RESOLVED, as it is hereby resolved, to confirm the approved provisional water rates for Mangaldan WD (Pangasinan) as reviewed by LWUA, pursuant to Sec. 63 of PD 198, as amended:

I. Adjusted Water Rates effective upon approval and after the lapse of seven (7) calendar days posting as required by law:

Classification	Size	Min. Charge	11-20 m <sup>3</sup>	21-30 m <sup>3</sup>	31-40 m <sup>3</sup>	Over 40 m <sup>3</sup>
Residential/Gov't.	½"	125.00	13.50	15.00	17.00	20.50
Commercial/Ind'l.	½"	250.00	27.00	30.00	34.00	41.00
Commercial A	½"	218.75	23.60	26.25	29.75	35.85
Commercial B	½"	187.50	20.25	22.50	25.50	30.75
Commercial C	½"	156.25	16.85	18.75	21.25	25.60
Bulk/Wholesale	½"	375.00	40.50	45.00	51.00	61.50

Date Adopted 02 July 2013	I, the undersigned, hereby certify that the foregoing is a true copy of the resolution adopted by the Board of Trustees of the Local Water Utilities Administration and spread in the minutes of a duly constituted meeting of said Board held on July 2, 2013.   ATTY. RODELO G. FRANCO Board Secretary
Regular/Special Meeting	

**MANGALDAN WATER DISTRICT**  
**Proposed Income Statement Budget**  
**For the Budget Year 2015**

	2015 monthly	2015 annually
Income from Waterworks System	3,830,917.00	45,971,004.00
Other Business Income	76,583.00	918,996.00
Fines and Penalties	153,250.00	1,839,000.00
<b>GROSS INCOME</b>	<b><u>4,060,750.00</u></b>	<b><u>48,729,000.00</u></b>
<b>Less: EXPENSES</b>		
<b>Personal Services</b>		
Salaries, Wages-Regular	796,983.00	9,563,796.00
Salaries, Wages-Contractual	36,000.00	432,000.00
Salaries, Wages-Emergency	9,600.00	115,200.00
Personnel Economic Relief Allowance (PERA)	88,000.00	1,056,000.00
Representation Allowance (RA)	32,383.00	388,596.00
Transportation Allowance (TA)	30,550.00	366,600.00
Clothing Allowance	16,667.00	200,004.00
Productivity Incentive Allowance	8,333.00	99,996.00
Other Bonuses & Allowances	516,536.00	6,198,432.00
Honoraria	146,383.00	1,756,596.00
Overtime	12,100.00	145,200.00
Cash Gift	18,333.00	219,996.00
Year end bonus	69,415.00	832,980.00
Life, Retirement & Insurance Contribution	99,958.00	1,199,496.00
Pag-Ibig Contribution	4,400.00	52,800.00
Phil. Health Insurance	12,250.00	147,000.00
ECC Contribution	4,200.00	50,400.00
Terminal Leave Benefits	50,400.00	604,800.00
<b>Total Personal Services</b>	<b><u>1,952,491.00</u></b>	<b><u>23,429,892.00</u></b>
<b>Maintenance &amp; Other Operating Expenses</b>		
Travelling Expense - Local	26,620.00	319,440.00
Travelling Expense - Foreign	20,000.00	240,000.00
Training Expense	20,000.00	240,000.00
Office Supplies	19,800.00	237,600.00
Accountable Forms	28,750.00	345,000.00
Medical,Dental,Laboratory Expenses	12,000.00	144,000.00
Gasoline, Oil and Lubricants	60,500.00	726,000.00
Other Supplies Expense - Chlorine	69,300.00	831,600.00
Electricity	853,650.00	10,243,800.00
Cooking Gas	500.00	6,000.00
Postage and Deliveries	300.00	3,600.00
Telephone Expense - Landline	6,325.00	75,900.00
Telephone Expense - Mobile	14,700.00	176,400.00
Internet Expense	1,815.00	21,780.00
Cable Satellite	500.00	6,000.00
Membership dues & Contributions to Organization	3,300.00	39,600.00
Ads	4,000.00	48,000.00
Printing & Binding Expense	15,972.00	191,664.00
Rent Expense	2,017.00	24,204.00
Representation Expense	30,492.00	365,904.00
Transportation/Delivery Expense	300.00	3,600.00
Subscription Expense	1,650.00	19,800.00
Survey Expense	4,000.00	48,000.00
Rewards & Other Claims	10,000.00	120,000.00
Legal Services	5,000.00	60,000.00
Auditing Services	10,000.00	120,000.00



Consultancy Services	6,000.00	72,000.00
General Services	2,100.00	25,200.00
Culture & Athletes Expense	6,050.00	72,600.00
Security Services	58,500.00	702,000.00
Repair & Maintenance-Land Improvements	1,000.00	12,000.00
Repair & Maintenance-Electrification Power & Energy	2,000.00	24,000.00
Repair & Maintenance-Office Building	3,000.00	36,000.00
Repair & Maintenance-Other Structures	2,000.00	24,000.00
Repair & Maintenance-Office Equipment	6,000.00	72,000.00
Repair & Maintenance - Furn.&Fixtures	1,000.00	12,000.00
Repair & Maintenance - IT Equipt. & Software	6,720.00	80,640.00
Repair & Maintenance- Machinery	3,000.00	36,000.00
Repair & Maintenance- Communication Equipment	1,000.00	12,000.00
Repair & Maintenance - Motor Vehicle	11,383.00	136,596.00
Repair & Maintenance - Other Trans. Equipment	1,500.00	18,000.00
Repair & Maintenance - Other PPE	7,500.00	90,000.00
Repair & Maintenance - Wells, Reservoir & Pumping Station	30,000.00	360,000.00
Repair & Maintenance- Waterways, Aqueducts, etc.	8,000.00	96,000.00
Donations	7,475.00	89,700.00
Extra Ordinary Expense	8,690.00	104,280.00
Taxes, duties & Licenses	79,400.00	952,800.00
Fidelity bond Premium	1,656.00	19,872.00
Insurance Expense	15,180.00	182,160.00
Bad Debts Expense	24,200.00	290,400.00
<b>TOTAL OPERATING &amp; MAINTENANCE EXPENSE</b>	<b><u>1,514,845.00</u></b>	<b><u>18,178,140.00</u></b>
Depreciation Expense - Land Improvements	100.00	1,200.00
Depreciation Expense - Elec.Power & Energy	9,900.00	118,800.00
Depreciation Expense - Office Building	23,650.00	283,800.00
Depreciation Expense - Other Structures	1,500.00	18,000.00
Depreciation Expense - Office Equipment	14,000.00	168,000.00
Depreciation Expense - Furnitures & Fixtures	4,400.00	52,800.00
Depreciation Expense - IT Equipt. & Software	4,400.00	52,800.00
Depreciation Expense - Machinery	36,000.00	432,000.00
Depreciation Expense - Communication Equipment	2,000.00	24,000.00
Depreciation Expense - Motor Vehicles	27,600.00	331,200.00
Depreciation Expense - Transportation Equipment	500.00	6,000.00
Depreciation Expense - Other Property, Plant & Equipment	64,515.00	774,180.00
Depreciation Expense - Wells, Reservoir & Pumping Station	60,835.00	730,020.00
Depreciation Expense - Waterways, Aqueducts, Etc.	80,500.00	966,000.00
<b>Total Depreciation Expense</b>	<b><u>329,900.00</u></b>	<b><u>3,958,800.00</u></b>
<b>SUB Total</b>	<b><u>3,797,236.00</u></b>	<b><u>45,566,832.00</u></b>
<b>Financial Expenses</b>		
Bank Charges	0.00	0.00
Documentary Stamps	400.00	4,800.00
Interest on Long Term Debts	26,083.00	312,996.00
<b>Total Financial Expenses</b>	<b><u>26,483.00</u></b>	<b><u>317,796.00</u></b>
<b>TOTAL EXPENSES</b>	<b><u>3,823,719.00</u></b>	<b><u>45,884,628.00</u></b>
Add: Other Income		
Interest from Savings Account (net of w.tax)	12,400.00	148,800.00
<b>NET INCOME PROJECTED</b>	<b><u>249,431.00</u></b>	<b><u>2,993,172.00</u></b>



MANGALDAN WATER DISTRICT  
CAPITAL EXPENDITURES BUDGET

FOR THE YEAR 2015

DESCRIPTION OF CAPITAL EXPENDITURES	QUANTITY/ UNITS	UNIT COST	AMOUNT	JUSTIFICATION OF EXPENSES
1. Automated Read & Bill			1,700,000.00	
2. Expansion at Brgys. Inlampo, part of Anolid & Alitaya			1,900,000.00	Labor and materials
3. Purchase of (1) lot Gen Set 50kva			900,000.00	
4. Purchase of 3 phase power supply			800,000.00	
5. Improvement of Storeroom			800,000.00	Labor and materials
6. Landscaping of PH # 10			500,000.00	Labor and materials
7. Spare - Pump and motor and its accessories			600,000.00	
8. Purchase of 5 sets of computer & its accessories ; 2 pos Jr. Executive chair; 1 Executive Chair & others			400,000.00	
9. 2 units motorcycle 155 with side car			300,000.00	
10. Website			50,000.00	
11. Purchase of 2 sets canopy			50,000.00	
12. Unforeseen (inclusion purchase of GAD sign.)			1,000,000.00	✓
<b>GRAND TOTAL</b>			<b>9,000,000.00</b>	

Prepared By:  <b>ENGR. MARCELO M. PETONIO</b> General Manager	By Board Action: BOARD RESOLUTION No. <u>28</u> s.2014	Approved by:  <b>DR. NUMERNOG G. PRESTO</b> B.O.D. Chairman
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**INCOME STATEMENT BUDGET  
BUDGET YEAR 2015**

	AVERAGE MONTHLY	ANNUALLY
<b>I- OPERATING REVENUE</b>		
Income from Waterworks System	3,830,917.00	45,971,004.00
Other Business Income	76,583.00	918,996.00
Fines & Penalties	153,250.00	1,839,000.00
<b>Sub - Total</b>	<b>4,060,750.00</b>	<b>48,729,000.00</b>
 Ineterest Income (net)	 12,400.00	 148,800.00
<b>Sub - Total</b>	<b>12,400.00</b>	<b>148,800.00</b>
 <b>TOTAL OPERATING REVENUE</b>	 <b>4,073,150.00</b>	 <b>48,877,800.00</b>
<b>II- OPERATING EXPENSE</b>		
Personal Services	1,952,491.00	23,429,892.00
Maintenance & Other Operating Expenses	1,514,845.00	18,178,140.00
<b>Sub - Total</b>	<b>3,467,336.00</b>	<b>41,608,032.00</b>
 Depreciation Expense	 329,900.00	 3,958,800.00
Finance Expenses		
Interest on Loans	26,083.00	312,996.00
Doc.stamps	400.00	4,800.00
<b>Sub - Total</b>	<b>356,383.00</b>	<b>4,276,596.00</b>
Total Maintenance & Other Expenses	3,823,719.00	45,884,628.00
 <b>NET INCOME PROJECTED</b>	 <b>249,431.00</b>	 <b>2,993,172.00</b>

**MANGALDAN WATER DISTRICT  
CASH FLOW PROJECTION  
BUDGET YEAR 2015**

**Receipts:**

Water Sales	43,672,450.00
Other Receipts	2,758,000.00
<b>Net Cash Receipts</b>	<b><u>46,430,450.00</u></b>

**Disbursements:**

Payroll	10,111,000.00
Other Personal Services	13,318,892.00
Power Cost	10,243,000.00
Chemicals	831,600.00
Maint. & Other Operating Expenses	7,103,540.00
<b>Total Operating &amp; Maintenance Expenses</b>	<b><u>41,608,032.00</u></b>

Debt Service	1,182,000.00
Reserve	975,000.00
CAPEX	9,000,000.00
Franchis Tax	919,000.00
<b>TOTAL</b>	<b><u>12,076,000.00</u></b>

<b>Total Disbursements</b>	<b>53,684,032.00</b>
Cash Inflow (Outflow)	(7,253,582.00)
Add: Cash Balance Beginning	23,270,000.00
<b>Cash Balance End</b>	<b><u><u>16,016,418.00</u></u></b>